

# **2011 FP-31**

## **Personal Property Tax Forms and Instructions**

**DISTRICT OF COLUMBIA**



**ELECTRONIC TAXPAYER SERVICE CENTER**

**A payment voucher (FP-31P) is provided in this booklet.**



## Who must file a Personal Property Tax Return?

Generally, every individual, corporation, partnership, executor, administrator, guardian, receiver, trustee (every entity) that holds personal property in trust must file a District of Columbia (DC) personal property tax return, Form FP-31. This includes entities located in the District and those that, by legal definition, are located in the District. This includes property:

- used or available for use in DC in a trade or business, whether or not operated for profit; and
- kept in storage, held for rent or lease or similar business arrangement with third parties, government agencies or non-profit entities.

**NOTE:** By definition, you are engaged in a trade or business if you are carrying on the affairs of a trade, business, profession, vocation, rental of property, or any other activity, whether or not operated for profit or a livelihood. Construction companies doing business in DC at any time during the tax year must apportion the remaining cost (current value) of tangible personal property as of July 1, 2010, by the number of days their tangible personal property was physically located in the District.

## Who is exempt from paying Personal Property Tax?

You are exempt from paying if—

- You are a Non-profit Organization—The tangible personal property of an Internal Revenue Code (IRC) §501(c)(3) organization that has received a certificate of exemption from the DC Office of Tax and Revenue (OTR) is exempt from the personal property tax. **Note:** Any personal property used for activities that generate unrelated business income subject to tax under IRC §511 is not exempt from the personal property tax. If you are an IRC §501(c)(3) organization and would like a DC application for exemption (Form FR-164), please visit our web site at [www.taxpayerservicecenter.com](http://www.taxpayerservicecenter.com) or call (202) 442-6546.
- You pay DC Gross Receipts Tax, Distribution Tax, Toll Telecommunication Service Tax or Commercial Mobile Service Tax.
- You are a Qualified High Technology Company (QHTC). A QHTC is exempt from personal property tax for ten years from the date of purchase for qualified tangible personal property purchased after December 31, 2000. See the instructions on pages 4-5 for a description of eligible property. Qualified personal property leased to a QHTC is also exempt from personal property tax for a period not to exceed ten years. A QHTC claiming exemption from personal property tax must attach Form QHTC-CERT to Form FP-31. For additional information, see Publication FR-399, Qualified High Technology Companies. FR-399 includes information on filing QHTC claims for a refund of personal property tax and the schedules to use for exempt QHTC property. (For additional information see our web site: [www.taxpayerservicecenter.com](http://www.taxpayerservicecenter.com).)
- Your remaining cost (current value) is \$225,000 or less.

## Simplified filing for those with remaining cost of \$225,000 or less

To determine if your personal property remaining cost (current

value) is \$225,000 or less, do the following:

- Complete page 1 of FP-31, except for the “Fill in if remaining cost is \$225,000 or less” oval;
- Complete page 2, lines 1-8;
- Fill in the oval for, “if remaining cost is \$225,000 or less” on page 1;
- Sign the return; and
- Send it to the Office of Tax and Revenue.

## When and where should you file your FP-31, FP-129A, or FP-31P return?

File your FP-31, FP-129A or FP-31P by July 31, 2010. Mail your return(s) to the Office of Tax and Revenue, PO Box 7862, Washington, DC 20044-7862. **Please file the original signed return(s), do not send a photocopy.**

## Payment Options

Pay the amount of tax due in full with the return (please use the enclosed envelope). You have two options:

- You can pay your tax liability after you have filed your return using our electronic Taxpayer Service Center (eTSC) which allows you to pay by credit card or by ACH. See [www.taxpayerservicecenter.com](http://www.taxpayerservicecenter.com) for details.
- You can pay by check or money order made payable to the DC Treasurer. Write “2011 Personal Property Tax” and your Federal Employer Identification Number (FEIN) or Social Security Number (SSN) in the lower left corner of your check or money order. Your FEIN or SSN is used for tax administration purposes only. Attach your payment to the FP-31P payment voucher and mail it with your return in the envelope provided.
- If you are filing a Form FP-129A (extension of time to file) attach your payment to that form.

## International ACH Transaction (IAT)

For electronic filers, in order to comply with new banking rules, you will be asked the question “Will the funds for this payment come from an account outside the United States”. If the answer is yes, you will be required to pay by check or credit card. Please notify this agency if your response changes in the future. If your payment is rejected, you may be subject to the District’s dishonored check fee and additional penalties and interest.

## Penalties and Interest

- A late payment penalty of 5% per month or portion of month (25% maximum) will be assessed on unpaid taxes.
- Interest of 10% per year, compounded daily, will be assessed on any tax remaining unpaid after the return due date without regard to any extension of time to file. Interest on a late payment is computed from the return due date to the date the tax is paid.
- A penalty may be applied if there is an understatement of tax liability greater than \$5,000 (greater than \$10,000 for corporations) that is attributable to a valuation misstatement.
  - The misstatement is substantial if the amount determined to be the correct valuation is 200% or more than the amount reported on your return. In this case, the penalty is an amount equal to 20% of the underpayment.
  - The misstatement is gross if the amount determined to be

the correct valuation is 400% or more than the amount reported on your return. In this case the penalty is an amount equal to 40% of the underpayment.

### **Make sure your check will clear**

You will be charged \$65 if your check is not honored by your financial institution and returned to OTR.

### **Special Fee**

OTR charges a one-time fee to cover internal collection efforts. The fee assessed is 15% of the tax balance due. Payments received by OTR on accounts subject to the fee are first applied to the fee, then to the penalty, interest and tax owed.

### **Electronic Filing Instructions**

The instructions in this booklet are designed specifically for filers of paper returns. If you are filing electronically and these instructions differ from the instructions for the electronic method being used, you should comply with the instructions appropriate for that method.

### **Substitute Forms**

You may file your DC tax return using a computer-prepared or computer-generated substitute form provided the form is approved in advance by the OTR. The fact that a software package is available for retail purchase does not constitute that the substitute form has been approved for use.

### **Social Security Numbers**

The SSN must be a valid number issued by the Social Security Administration (SSA) of the United States Government. **If you do not have a SSN, you must apply for a tax identification number with the Internal Revenue Service (IRS), and wait until you receive it before you file.** You could be subject to a balance due or disallowance of credits or exemptions if you supply a missing or incorrect SSN.

## **Instructions**

### **Number of DC locations**

A business owner of tangible personal property having multiple locations in the District must report that property on one personal property tax return. Attach a separate schedule identifying tangible property for each location. Do not file separate returns for each location.

**Value of Tangible Personal Property** — You must report the remaining cost (current value) of all your tangible personal property as of July 1, 2010.

**Depreciation** — Depreciation is allowed only for the period of ownership from the month and year of acquisition. The straight-line method of depreciation is the only method allowed in calculating the remaining cost (current value). Do not use accelerated depreciation methods and property lives, including the Accelerated Cost Recovery System.

Tangible personal property (excluding qualified technological equipment) reported on the return **must not** be depreciated in excess of 75% of its original cost. Consequently, the remaining cost (current value) of all tangible personal property (excluding qualified technological equipment) must be at least 25% of the original cost.

Qualified technological equipment must be depreciated at the rate of 30% per year. It **must not** be depreciated in excess of 90% of its original cost. Consequently, the remaining cost (current value) of qualified technological equipment must be at least 10% of the original cost.

For personal property tax years beginning July 1, 2000, and thereafter, the remaining cost (current value) of qualified technological equipment acquired on or before June 30, 2000, must be calculated as if depreciation at the rate of 30% per year was used beginning with the acquisition date. However, there will be no credit granted nor refund of tax paid in earlier tax years under the prior depreciation rate for qualified technological equipment.

Depreciation rates for tangible personal property not listed in the Depreciation Guidelines in this booklet may be obtained by calling (202) 727-4TAX(4829).

Use Schedule A of the Personal Property Tax Return to report all depreciable property that you own which is subject to the personal property tax.

### **Definition of Qualified Technological Equipment**

As used here, computer means a programmable electronically activated device capable of accepting information, applying prescribed processes to the information, and supplying the results with or without human intervention, and which consists of a central unit containing extensive storage, logic, arithmetic and control capabilities.

Related peripheral equipment means any auxiliary machine (whether on-line or off-line) designed to be placed under the control of a computer and operated in conjunction with the computer.

Qualified technological equipment means any computer or related peripheral equipment except:

- Equipment that is an integral part of other property that is not a computer;
- Typewriters, calculators, adding and accounting machines, copiers, duplicating equipment and similar devices;
- Equipment of a kind used primarily for the amusement or entertainment of the user;
- Mainframe computers capable of simultaneously supporting multiple transactions and multiple users, and having an original cost in excess of \$500,000, including any additional memory units, tape drives, disk drives, power supplies, cooling units and communication controllers that are peripheral equipment related to such computers; or
- Computers used in operating industrial processing equipment, equipment used in a computer-assisted manufacturing system, equipment used in a computer-assisted design or engineering system integral to an industrial process, or a subunit or an electronic assembly comprising a component in a computer-integrated industry processing system.

**Leased Property** — Any tangible personal property owned by the lessor must be reported by the lessor in Schedule A. Any tangible personal property under a "Lease-Purchase Agreement" or a "Security Purchase Agreement", under which the lessee is obligated to become the owner, must be reported by the lessee in Schedule A.

**Schedules** — When attaching separate schedules to the FP-31, include your name, address, tax year, and the FEIN (or SSN) on each schedule.

All items of tangible personal property owned by the business and located or having a taxable situs in DC, whether or not currently in use, must be reported at their remaining cost (current value) as of July 1, 2010.

#### **Schedule A: Books, DVDs and other reference material**

Report in this schedule all books and other reference material such as DVDs, tapes, etc., used in the business or profession. Enter the totals on page 2 of Form FP-31, Line 1 of columns A and B.

#### **Furniture, fixtures, machinery and equipment**

Report furniture, fixtures, machinery, equipment, and other fixed assets used in the business or profession. Report the furniture, furnishings and equipment of hotels, apartments, schools, hospitals, sanitariums, rooming and boarding houses, estate property, property in storage and private dwellings that are rented furnished as a complete unit or as individual rooms or apartments. Enter the totals on page 2 of Form FP-31, Line 2 of columns A and B. Hotels and motels must also report their total number of rooms on page 1 of Form FP-31, Line C.

#### **Unregistered motor vehicles and trailers**

Report on Schedule A the totals for all unregistered (not registered in DC) motor vehicles and trailers. Include the totals along with the totals for other tangible personal property on page 2 of Form FP-31, Line 3 of columns A and B.

#### **Other tangible personal property**

Report on Schedule A the following tangible personal property: trailers, construction equipment, special equipment mounted on a vehicle or trailer (not used primarily for the transportation of persons or property), boats, barges, dredges, aircraft, and other tangible personal property. Enter the total original cost on page 2 of Form FP-31, Line 3, of column A and the total remaining cost (current value) on page 2, Line 3, of column B. Owners (lessors) of leased property located in DC in addition to completing Schedule A must also complete Schedule D-2, if the property is not included in Schedule A.

#### **Schedule B: Supplies**

Report the cost of any consumable items not held for sale, such as office and other supplies.

- Office supplies include, but are not limited to, items such as stationery and envelopes used in the business or profession.
- Other supplies include, but are not limited to, wrapping and packing materials, advertising items, sales books, fuel oil, china, glass and silverware. Enter the totals on page 2 of Form FP-31, Line 4 of columns A and B.

#### **Schedule C: Dispositions of tangible personal property**

Report all fixed assets that were traded in, sold, donated, discarded or transferred out of a DC location during the preceding tax year. This includes items reported on last year's return that are not reported in either Schedules A or D-2 of the current year's return.

#### **Schedule D-1: Possession of leased property**

Complete this schedule only if you are a non QHTC and had in your possession tangible personal property under either a rental or lease agreement or under some other arrangement with another business or individual and the tangible personal property is not owned by you. Any tangible personal property in your possession under a "Lease-Purchase Agreement" or a "Security-Purchase Agreement" which obligates you to become the owner, must be reported in Schedule A.

#### **Schedule D-2: Leased property in DC**

Complete this schedule only if you are a non QHTC and, as lessor, rented or leased to any business or individual, tangible personal property under a "Lease-Purchase Agreement" or a "Security-Purchase Agreement" under which the lessee is required to become the owner. Any other tangible personal property owned by you and subject to a rental or lease agreement or any other similar arrangement is reported in Schedule A.

Complete and file the following schedules, as applicable, if you are a QHTC amending your originally filed FP-31 return.

#### **Schedule D-3: Purchased property and QHTCs**

This schedule is used to report qualifying tangible personal property purchased after December 31, 2000, by a certified QHTC and used or held for use by the QHTC, or leased under a capital lease to a certified QHTC. (This schedule is in Publication FR-399, Qualified High Technology Companies.)

#### **Schedule D-4: Leased property and QHTCs**

This schedule is used to report qualifying tangible personal property purchased after December 31, 2000, by a non QHTC and leased to a certified QHTC under a capital lease. This schedule is to be completed by the lessor of the property. (This schedule is in Publication FR-399, Qualified High Technology Companies.)

#### **Amended Returns**

Use Form FP-31 to file an amended personal property tax return. Please fill in the amended return oval located below the address area. If amending a prior year form check our web site [www.taxpayerservicecenter.com](http://www.taxpayerservicecenter.com) for the correct form. You must file a separate amended return for each year you are amending.

The personal property tax return is considered as a stand alone return for the given tax year only. Any overpayment of tax for that year cannot be used as a credit carryforward to the next year. Credits created by the amended return will be refunded upon written request.

#### **Final Return**

If you are not required to continue filing a return due to the ending of business operations, fill in the "if final return" oval on the return. We will then cancel your filing requirement. Do not use this oval to indicate the return is the final for the period being reported.

#### **Other Personal Property Tax Forms**

- Railroad Tangible Personal Property Return, Form FP-32;
- Railroad Company Report, Form FP-33; and
- Rolling Stock Tax Return, Form FP-34.



## DEPRECIATION GUIDELINES

**Assets (excluding qualified technological equipment) may not be depreciated in excess of 75% of the original cost. Qualified technological equipment may not be depreciated in excess of 90% of the original cost. Each category includes, but is not limited to, the items listed below. Examples of items for some categories are in parentheses.**

### Category A: 6.67% depreciation per year

- (1) Antennas, transmitting towers, fiber optic cables, shelters, satellite dishes and repeaters
- (2) Cement gravel and sand bins
- (3) Pianos and organs
- (4) Plating equipment
- (5) Safes
- (6) Watercraft, docks, slips, wharves, piers and floating equipment (boats, ships, barges)

### Category B: 10% depreciation per year

- (1) Air conditioning equipment (compressors, ducts, package units and window units)
- (2) Asphalt, cement and slurry plants and equipment
- (3) Automobile repair shop and gasoline service station equipment
- (4) Automobile sales agency furniture, fixtures and equipment
- (5) Bakery equipment
- (6) Banking furniture, fixtures and equipment (automatic teller machines)
- (7) Barber shop, beauty salon and cosmetic salon furniture, fixtures and equipment
- (8) Bottling equipment
- (9) Bowling alley equipment
- (10) Burglar alarm, security alarm and monitoring systems
- (11) Catering equipment
- (12) Clay products manufacturing equipment
- (13) Cold storage, ice making and refrigeration equipment
- (14) Conveyors
- (15) Dentists and physicians office furniture and equipment
- (16) Department store furniture, fixtures and equipment
- (17) Drug store furniture, fixtures and equipment
- (18) Emergency power generators
- (19) Fire extinguishing systems
- (20) Garbage disposals, trash compactors and trash containers
- (21) Hotel and motel furniture, fixtures and equipment (restaurant, bar, meeting rooms, office rooms, lobby and other public rooms)
- (22) Intercom systems
- (23) Kitchen equipment
- (24) Laundry and dry cleaning equipment
- (25) Libraries
- (26) Mail chutes and mail boxes
- (27) Musical instruments (portable)
- (28) Office furniture, fixtures and equipment (any kind whether modular or system furniture, desks, chairs, cabinets, shelving, awnings, typewriters, calculators, adding machines, files, partitions, carrels, cash registers, paper cutters, etc.)
- (29) Paper products industry machinery and equipment
- (30) Printing industry machinery and equipment
- (31) Pulp industry machinery and equipment
- (32) Restaurant, carry out, supermarket and delicatessen furniture, fixtures and equipment
- (33) Shoe repairing furniture, fixtures and equipment
- (34) Signs (neon and others)
- (35) Special tools (dies, jigs, gauges, molds)
- (36) Surveying and drafting equipment
- (37) Theater furniture and equipment
- (38) X-ray and diagnostic equipment
- (39) Wax museum (wax figures, displays, sets, barriers, rails)

### Category C: 12.5% depreciation per year

- (1) Building and lawn maintenance equipment
- (2) Car wash equipment
- (3) Construction, road paving and road maintenance equipment
- (4) Fabricated metal products machinery and equipment (machine shop)
- (5) Hospital and nursing home furniture, fixtures and equipment

- (6) Junk yard machinery and equipment
- (7) Meat, fruit, and vegetable packing equipment
- (8) Meters, tickometers and automatic mailer equipment
- (9) Music boxes
- (10) Non-registered motor vehicles (forklifts and golf carts)
- (11) Pipe contractor machinery and equipment
- (12) Radio, television, telecommunications, microwave and satellite transmitting systems (multiplexers, switches, transmitters, receivers, telephones, fiber optic equipment, terminal equipment)
- (13) Recreation, health fitness, health club, golf course and sporting equipment
- (14) Special equipment mounted on any motor vehicle (welders, compressors)
- (15) Trailers
- (16) Vending machines (cigarettes, slot, change, soft drink, food)

### Category D: 20% depreciation per year

- (1) Blinds, drapes and shades (used as secondary window covering)
- (2) Brain scanners, CAT scanners, MRI scanners and dialysis equipment
- (3) Canvas
- (4) Carpets over finished floor, loose carpet and rugs
- (5) Coffee makers and soda fountain equipment
- (6) Computers and related peripheral equipment (excluding qualified technological equipment)
- (7) Duplicating machines, photocopiers and photographic equipment
- (8) Hot air balloons
- (9) Outdoor Christmas decorations
- (10) Portable toilets
- (11) Self-service laundries (washers, dryers)
- (12) Swimming pool furniture, fixtures and equipment
- (13) Telephone answering equipment (beepers)
- (14) Television, stereo, radio and recorder equipment
- (15) Test equipment and electronic manufacturing equipment
- (16) Wood pallets (used in warehouses)

### Category E: 30% depreciation per year

- (1) Qualified technological equipment

### Category F: 50% depreciation per year

- (1) Amusement arcade machines, pinball machines and video games
- (2) Cable T.V. decoders
- (3) China, glassware, pots, pans, serving dishes, utensils and silverware (in service)
- (4) Linens (in service)
- (5) Microfilms, movie films and video movie tapes
- (6) Small hand tools
- (7) Tuxedos and uniforms (in service)

### Category G: No depreciation — report at 100% of cost

- (1) Antiques, tapestries and oriental rugs (items appreciating in value)
- (2) Chemicals
- (3) Cleaning, office and other supplies
- (4) China, glassware, pots, pans, serving dishes, utensils and silverware (new in reserve)
- (5) Linens (new in reserve)
- (6) Oil paintings and sculptures (items appreciating in value)
- (7) Paper products
- (8) Tuxedos and uniforms (new in reserve)



Print in CAPITAL letters using black ink

Federal Employer Identification Number (FEIN)

Social Security Number (SSN) if self-employed

Tax Year beginning July 1, 2010  
and ending June 30, 2011  
Due Date: July 31, 2010

Business name

OFFICIAL USE

Business mailing address line 1

Business mailing address line 2

City

State

Zip Code + 4

Fill in ☐ if Amended Return

Fill in ☐ if Certified QHTC

Fill in ☐ if Final Return

Fill in ☐ if remaining cost is \$225,000 or less

### Statement of personal property and computation of personal property tax

A. Kind of business or profession:

B. Number of DC locations

Consolidate reporting for all business locations in the District on one personal property tax return. Do not file separate returns for each location. (See instructions)

C. If a hotel or motel, enter the number of rooms

D. Are you a lessee or lessor of personal property not reported in Schedule A of this return?

If "Yes", complete Schedule D-1 or D-2 as appropriate. If you are a certified QHTC complete FR-399 Schedule D-3 or D-4 as appropriate.

☐ Yes ☐ No

E. Are there other companies doing business from your address under a lease, sublease or concession? If "Yes", attach a separate schedule listing the name of each company

☐ Yes ☐ No

Office building owners must attach a list of tenants as of July 1, 2010.  
Include the building address, their taxpayer ID and room number.

Taxpayer name : \_\_\_\_\_

FEIN (or SSN): \_\_\_\_\_



	Column A - Original Cost Dollars (Round cents to the nearest dollar)	Column B - Remaining Cost (Current Value) Dollars (Round cents to the nearest dollar)
1. Books, DVDs and other reference material (from Schedule A)	\$ 0000000000	\$ 0000000000
2. Furniture, fixtures, machinery and equipment (from Schedule A)	\$ 0000000000	\$ 0000000000
3. Unregistered motor vehicles, unregistered trailers and other tangible personal property (from Schedule A)	\$ 0000000000	\$ 0000000000
4. Supplies (from Schedule B)	\$ 0000000000	\$ 0000000000
5. Total original cost of tangible personal property (Add Lines 1 through 4, Column A)	\$ 0000000000	
6. Remaining cost (Current Value) of personal property (Add Lines 1 through 4, Column B)		\$ 0000000000
7. Deduct: Exclusion		\$ 22500000
8. Taxable remaining cost (current value) of personal property (Line 6 minus Line 7). If Line 7 is equal to or greater than Line 6, make no more entries, sign below and mail)		\$ 0000000000
<b>TAX RATE (\$3.40 per hundred)</b>		X .0340
9. TAX (Line 8 amount multiplied by .0340 tax rate)		\$ 0000000000
10. Tax paid (if any) with FP-129A, request for extension of time to file		\$ 0000000000
11. Balance due (Line 9 minus Line 10)		\$ 0000000000
12. Penalties (See page 3 of instructions)		\$ 0000000000
13. Interest (See page 3 of instructions)		\$ 0000000000
14. Total - balance due, penalties and interest (Add Lines 11, 12 and 13)		\$ 0000000000
15. Amount paid with this return		\$ 0000000000
16. Unpaid balance (If any)		\$ 0000000000
17. Overpayment (If any)		\$ 0000000000

Will this refund go to an account outside of the U.S.? ☐ Yes ☐ No See pg. 3.

<b>PLEASE SIGN HERE</b>	Under penalties of law, I declare that I have examined this return and, to the best of my knowledge, it is correct. Declaration of paid preparer is based on the information available to the preparer.			Telephone Number of Person to Contact		
	Officer's or owner's signature	Title	Date	[ ] [ ] [ ] - [ ] [ ] [ ] - [ ] [ ] [ ] [ ]		
<b>PAID PREPARER ONLY</b>	Preparer's signature (If other than taxpayer)			Preparer's FEIN, SSN or PTIN		
	Date			[ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ]		
	Firm name			Preparer's Telephone Number		
	Firm address			[ ] [ ] [ ] - [ ] [ ] [ ] - [ ] [ ] [ ] [ ]		

Make check or money order payable to the DC Treasurer. Include your FEIN/SSN, "FP-31" and tax year 2011 on your payment. See page 3 for complete mailing instructions. Use the return envelope in this booklet.



**Use only the straight-line depreciation method****Schedule A**

Books, DVDs and other reference material, furniture, fixtures, machinery and equipment, unregistered motor vehicles, unregistered trailers and other tangible personal property. (If the total cost is over \$225,000, attach a copy of your latest balance sheet.)

(1) Type of Property	(2) Date Acquired Month/Year	(3) Depreciation Rate Used	(4) Original Cost	(5) Accumulated Depreciation as of June 30, 2010	(6) Remaining Cost (Current Value) July 1, 2010
			\$		\$
Total Original Cost (Also enter on appropriate Line(s) 1, 2 and/or 3 of Col. A, page 2 of FP-31)			\$	Total Remaining Cost (Current Value) (Also enter on appropriate Line(s) 1, 2 and/or 3 of Col. B, page 2 of FP-31.)	\$

**Schedule B**

Cost of office and other supplies on hand as of July 1, 2010.

Type of Supplies	Basis of Valuation if other than Physical Inventory	Remaining Cost (Current Value)
		\$
Total original cost of supplies on hand (Enter on Line 4 in both Col. A. and Col. B, page 2 of FP-31.)		\$

**Schedule C**

Tangible personal property reported on last year's return and disposed of subsequently.

(1) Type of Property	(2) Date Acquired	(3) Original Cost	(4) Date of Disposition	(5) Method of Disposition	<b>IF SOLD</b> (6) Name and Address of Purchaser	(7) Sales Price
		\$				\$

**Schedule D-1**

Leased tangible personal property in your possession. To be completed by lessee (other than a QHTC) only. (See the specific instructions for Schedule D-1.)

(1) Type of Property	(2) Owner's Name and Complete Address	(3) Original Cost	(4) Date Lease Started	(5) Annual Rent
		\$		\$

**Schedule D-2**

Leased tangible personal property in DC (other than leased to a QHTC). To be completed by lessor only. (See the specific instructions for Schedule D-2.)

(1) Type of Property	(2) Owner's Name and Complete Address	(3) Original Cost	(4) Date Lease Started	(5) Annual Rent
		\$		\$





Print in CAPITAL letters using black ink

Federal Employer Identification Number (FEIN)

Social Security Number (SSN) if self-employed

Tax Year beginning July 1, 2010  
and ending June 30, 2011  
Due Date: July 31, 2010

Business name

OFFICIAL USE

Business mailing address line 1

Business mailing address line 2

City

State

Zip Code + 4

Fill in ☐ if Amended Return

Fill in ☐ if Certified QHTC

Fill in ☐ if Final Return

Fill in ☐ if remaining cost is \$225,000 or less

### Statement of personal property and computation of personal property tax

A. Kind of business or profession:

B. Number of DC locations

Consolidate reporting for all business locations in the District on one personal property tax return. Do not file separate returns for each location. (See instructions)

C. If a hotel or motel, enter the number of rooms

D. Are you a lessee or lessor of personal property not reported in Schedule A of this return?

If "Yes", complete Schedule D-1 or D-2 as appropriate. If you are a certified QHTC complete FR-399 Schedule D-3 or D-4 as appropriate.

☐ Yes ☐ No

E. Are there other companies doing business from your address under a lease, sublease or concession? If "Yes", attach a separate schedule listing the name of each company

☐ Yes ☐ No

Office building owners must attach a list of tenants as of July 1, 2010.  
Include the building address, their taxpayer ID and room number.

Taxpayer name : \_\_\_\_\_

FEIN (or SSN): \_\_\_\_\_



	Column A - Original Cost Dollars (Round cents to the nearest dollar)	Column B - Remaining Cost (Current Value) Dollars (Round cents to the nearest dollar)
1. Books, DVDs and other reference material (from Schedule A)	\$ 0000000000	\$ 0000000000
2. Furniture, fixtures, machinery and equipment (from Schedule A)	\$ 0000000000	\$ 0000000000
3. Unregistered motor vehicles, unregistered trailers and other tangible personal property (from Schedule A)	\$ 0000000000	\$ 0000000000
4. Supplies (from Schedule B)	\$ 0000000000	\$ 0000000000
5. Total original cost of tangible personal property (Add Lines 1 through 4, Column A)	\$ 0000000000	
6. Remaining cost (Current Value) of personal property (Add Lines 1 through 4, Column B)		\$ 0000000000
7. Deduct: Exclusion		\$ 22500000
8. Taxable remaining cost (current value) of personal property (Line 6 minus Line 7). If Line 7 is equal to or greater than Line 6, make no more entries, sign below and mail		\$ 0000000000
<b>TAX RATE (\$3.40 per hundred)</b>		X .0340
9. TAX (Line 8 amount multiplied by .0340 tax rate)		\$ 0000000000
10. Tax paid (if any) with FP-129A, request for extension of time to file		\$ 0000000000
11. Balance due (Line 9 minus Line 10)		\$ 0000000000
12. Penalties (See page 3 of instructions)		\$ 0000000000
13. Interest (See page 3 of instructions)		\$ 0000000000
14. Total - balance due, penalties and interest (Add Lines 11, 12 and 13)		\$ 0000000000
15. Amount paid with this return		\$ 0000000000
16. Unpaid balance (If any)		\$ 0000000000
17. Overpayment (If any)		\$ 0000000000

Will this refund go to an account outside of the U.S.? ☐ Yes ☐ No See pg. 3.

<b>PLEASE SIGN HERE</b>	Under penalties of law, I declare that I have examined this return and, to the best of my knowledge, it is correct. Declaration of paid preparer is based on the information available to the preparer.			Telephone Number of Person to Contact		
	Officer's or owner's signature	Title	Date	[ ] [ ] [ ] - [ ] [ ] [ ] - [ ] [ ] [ ] [ ]		
<b>PAID PREPARER ONLY</b>	Preparer's signature (If other than taxpayer)			Preparer's FEIN, SSN or PTIN		
	Date			[ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ]		
	Firm name			Preparer's Telephone Number		
	Firm address			[ ] [ ] [ ] - [ ] [ ] [ ] - [ ] [ ] [ ] [ ]		

Make check or money order payable to the DC Treasurer. Include your FEIN/SSN, "FP-31" and tax year 2011 on your payment. See page 3 for complete mailing instructions. Use the return envelope in this booklet.

**Use only the straight-line depreciation method****Schedule A**

Books, DVDs and other reference material, furniture, fixtures, machinery and equipment, unregistered motor vehicles, unregistered trailers and other tangible personal property. (If the total cost is over \$225,000, attach a copy of your latest balance sheet.)

(1) Type of Property	(2) Date Acquired Month/Year	(3) Depreciation Rate Used	(4) Original Cost	(5) Accumulated Depreciation as of June 30, 2010	(6) Remaining Cost (Current Value) July 1, 2010
			\$		\$
Total Original Cost (Also enter on appropriate Line(s) 1, 2 and/or 3 of Col. A, page 2 of FP-31)			\$	Total Remaining Cost (Current Value) (Also enter on appropriate Line(s) 1, 2 and/or 3 of Col. B, page 2 of FP-31.)	\$

**Schedule B**

Cost of office and other supplies on hand as of July 1, 2010.

Type of Supplies	Basis of Valuation if other than Physical Inventory	Remaining Cost (Current Value)
		\$
Total original cost of supplies on hand (Enter on Line 4 in both Col. A. and Col. B, page 2 of FP-31.)		\$

**Schedule C**

Tangible personal property reported on last year's return and disposed of subsequently.

(1) Type of Property	(2) Date Acquired	(3) Original Cost	(4) Date of Disposition	(5) Method of Disposition	<b>IF SOLD</b> (6) Name and Address of Purchaser	(7) Sales Price
		\$				\$

**Schedule D-1**

Leased tangible personal property in your possession. To be completed by lessee (other than a QHTC) only. (See the specific instructions for Schedule D-1.)

(1) Type of Property	(2) Owner's Name and Complete Address	(3) Original Cost	(4) Date Lease Started	(5) Annual Rent
		\$		\$

**Schedule D-2**

Leased tangible personal property in DC (other than leased to a QHTC). To be completed by lessor only. (See the specific instructions for Schedule D-2.)

(1) Type of Property	(2) Owner's Name and Complete Address	(3) Original Cost	(4) Date Lease Started	(5) Annual Rent
		\$		\$





The FP-31P Payment Voucher is used when making any payment due on your FP-31 return.

- By using the FP-31P Payment Voucher, you are helping us process your return.

- If your liability is \$10,000 or greater per period, **you must pay electronically**. See [www.taxpayerservicecenter.com](http://www.taxpayerservicecenter.com)
- For electronic filers, in order to comply with new banking rules, you will be asked the question “Will the funds for this payment come from an account outside of the United States”. If the answer is yes, you will be required to pay by check or credit card. Please notify this agency if your response changes in the future.
- If your payment is rejected, you may be subject to the District’s dishonored check fee and additional penalties and interest.

 Government of the District of Columbia **2011 FP-31P** Payment Voucher



Important: Print in CAPITAL letters using black ink.

Taxpayer Identification Number										Fill in <input type="text"/> if FEIN										Tax Year beginning July 1, 2010 and ending June 30, 2011										OFFICIAL USE									
										Fill in <input type="text"/> if SSN										Due Date: July 31, 2010																			
Business name																																							
Business mailing address line 1																																							
Business mailing address line 2																																							
City																				State					Zip Code + 4														
Amount of payment \$										<input type="text"/>										.00																			

*To avoid penalties and interest, your return envelope must be postmarked no later than the due date of your return.*



# Form FP-129A

## Extension of Time to File DC Personal Property Tax Return

### Worksheet

1. Estimated taxable remaining cost (current value) of tangible personal property as of July 1, 2010 Dollars  

\$.00
2. Tax rate (\$3.40 per hundred) X .0340
3. Balance due *(Multiply Line 1 amount by Line 2 rate)* Payment of the total balance due must be submitted with this form, otherwise your extension request will be denied.  
*(Note: A failure to pay penalty and interest amount will be added to any tax due and not paid with this extension request)*

\$.00
4. Enter the amount from Line 3 onto the FP-129A form

**Detach and submit the FP-129A form with your payment in full of any tax due shown on Line 3.**

*Detach at perforation before mailing*



Government of the  
District of Columbia

**2011**

FP-129A Extension of Time  
to File DC Personal Property  
Tax Return



Important: Print in CAPITAL letters  
using black ink

STAPLE CHECK OR MONEY ORDER

Taxpayer Identification Number			Fill in <input type="radio"/> if FEIN    Tax Year beginning July 1, 2010 and ending June 30, 2011 Fill in <input type="radio"/> if SSN    Due Date: July 31, 2010		OFFICIAL USE	
Business name						
Business mailing address line 1						
Business mailing address line 2						
City				State		Zip Code + 4
Request for a 3-month extension until October 31, 2010.						
Amount submitted with this form						\$ <div style="border: 1px solid black; width: 100px; height: 20px; display: flex;"> <div style="flex: 1;"></div> <div style="flex: 1;"></div> <div style="flex: 1;"></div> <div style="flex: 1;"></div> <div style="flex: 1;"></div> <div style="flex: 1;"></div> <div style="flex: 1;"></div> <div style="flex: 1;"></div> <div style="flex: 1;"></div> <div style="flex: 1;"></div> </div> <span style="margin-left: 10px;">.00</span>

# Instructions

## Form FP-129A

### Extension of Time to File DC Personal Property Tax Return

#### Extension of time to file

A 3-month extension of time to file will be granted if you properly complete and timely file Form FP-129A together with full payment of any tax due. If you are granted an extension of time to file you must attach a copy of your Form FP-129A when you actually file your personal property tax return or report.

A taxpayer must use Form FP-129A to request a 3-month extension of time to file Forms FP-31, FP-32, FP-33 and FP-34. A separate Form FP-129A must be submitted for each return or report for which an extension of time to file is requested. No extension of time to file will be granted beyond the 3-month extension.

#### When to file

The request for an extension of time to file must be submitted no later than the due date of the return or report.

#### Where to file

Mail the completed Form FP-129A together with the payment of any tax due to the Office of Tax and Revenue, PO Box 7862, Washington DC 20044-7862. Be sure to sign and date the form. Make the check or money order payable to the DC Treasurer. Include on the payment your FEIN/SSN, "FP-129A" and tax year 2011. If no tax is due, send the extension request to the Office of Tax and Revenue, PO Box 7862, Washington DC 20090-7862.

#### Interest and penalty

If any tax due is not paid by the due date of the return or report, without regard to any extension of time to file, interest of 10% per year, compounded daily, will be assessed on any tax remaining unpaid after the due date of the return. Interest on a late payment is computed from the due date of the return to the date the tax is paid.

A penalty of 5% per month, or portion of a month (limited to a 25% maximum), will be assessed on the unpaid taxes.

#### Signature

The request for an extension to file must be signed by the taxpayer or the taxpayer's authorized agent.

#### Notes:

- If your liability is \$10,000 or greater per period, **you must pay electronically**. See [www.taxpayerservicecenter.com](http://www.taxpayerservicecenter.com) for instructions.
- **For electronic filers**, in order to comply with the new banking rules, you will be asked the questions "Will the funds for this payment come from an account outside of the United States." If the answer is yes, you will be required to pay by check or credit card. Please notify this agency if your response changes in the future. If your payment is rejected, you may be subject to the District's dishonored check fee and additional penalties and interest.

*Detach at perforation before mailing*

Under penalties of law, I declare that I have examined this return and, to the best of my knowledge, it is correct.  
Declaration of paid preparer is based on all the information available to the preparer.

PLEASE SIGN HERE	Print name _____	Date _____	Telephone Number of Person to Contact _____-_____-____
	Taxpayer's signature _____		
	Fill in <input type="radio"/> if you are granting the preparer power of attorney authority		
PAID PREPARER ONLY	Preparer's signature (if other than taxpayer) _____	Date _____	Preparer's FEIN, SSN or PTIN _____-_____-____
	Firm name _____		Preparer's Telephone Number _____-_____-____
	Firm address _____		

Make check or money order payable to the DC Treasurer. Include your FEIN / SSN, "FP-129A" and tax year 2011 on your payment.  
Mail this form and payment to: Office of Tax and Revenue, PO Box 7862, Washington DC 20044-7862.





Government of the District of Columbia  
Office of the Chief Financial Officer  
Office of Tax and Revenue

PRESRT STD  
U.S. POSTAGE  
PAID  
PERMIT NO. 7335  
WASHINGTON, DC

## Need assistance?

**File or pay online:** [www.taxpayerservicecenter.com](http://www.taxpayerservicecenter.com)

**Get tax forms** Download forms at [www.taxpayerservicecenter.com](http://www.taxpayerservicecenter.com) Request forms by mail: 202-442-6546

Pick up forms:

**Office of Tax and Revenue**

1101 4th St SW, 2nd Floor  
8:15 am–5:30 pm

**Reeves Center**

2000 14th St NW Lobby  
7 am–7 pm

**Municipal Center**

300 Indiana Av NW Lobby  
6:30 am–8 pm

**One Judiciary Square**

441 4th St NW Lobby  
8:30 am–4:30 pm  
7 am–7 pm

**Wilson Building**

1350 Pennsylvania Av NW Lobby  
7 am–7 pm

**MLK Jr Memorial Library**

901 G St NW  
Business Information Center  
Sunday, 1-5 pm  
Monday–Thursday 10 am–9 pm  
Friday, Saturday 10 am–5:30 pm

**Ask tax questions; get tax forms preparation help free**

Contact our Customer Service Call Center: 202-727-4TAX(4829) or  
Visit our Walk-In Center, 1101 4th St SW, 2nd Floor

**Regular hours:** 8:15 am–5:30 pm, Monday–Friday

## Do you need help with this form?

Visit our Walk-In Center,  
at 1101 4th St SW, 2nd  
floor.

**Are you unable to hear  
or speak?**

Call the DC Relay Service,  
202-855-1234.

[Chinese/中文] 您需要協助閱讀或了解英文嗎？請致電 202-727-4829 或請到  
1101 4th St SW，要求免費語言熱線(Language Line)口譯員協助您。

[Korean/한국어] 영어를 읽거나 이해하기 위해 다른 사람의 도움이 필요하십니까?  
202-727-4829 번으로 전화하시거나 1101 4th St SW 를 방문하십시오.  
귀하를 도와드릴 무료 랭귀지 라인(Language Line) 통역사를 요청하십시오.

[Spanish/Español] ¿Necesita ayuda para leer o entender inglés? Llame al 202-727-4829 o  
venga a 1101 4th St SW. Pida que le asignen un intérprete de la Línea de los Idiomas  
(Language Line) para que le ayude, sin costo alguno.

[Vietnamese/Tiếng Việt] Quý vị có cần giúp đỡ để đọc và hiểu Anh ngữ  
không? Xin gọi 202-727-4829 hoặc đến 1101 4th St SW. Yêu cầu  
có được thông dịch viên Đường Dây Ngôn Ngữ (Language Line) để giúp đỡ  
miễn phí cho quý vị.